

**2019 -- H 5896**

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LC002205

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**STATE OF RHODE ISLAND**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2019**

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**A N A C T**

**RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION - VETERANS' EXEMPTIONS**

Introduced By: Representative Deborah L. Ruggiero

Date Introduced: March 22, 2019

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1        SECTION 1. Section 44-3-4 of the General Laws in Chapter 44-3 entitled "Property

2        Subject to Taxation" is hereby amended to read as follows:

3        **44-3-4. Veterans' exemptions.**

4            (a)(1) The property of each person who served in the military or naval service of the  
5        United States in the war of the rebellion, the Spanish-American war, the insurrection in the  
6        Philippines, the China-relief expedition, or World War I, and the property of each person who  
7        served in the military or naval service of the United States in World War II at any time during the  
8        period beginning December 7, 1941, and ending on December 31, 1946, and the property of each  
9        person who served in the military or naval services of the United States in the Korean conflict at  
10       any time during the period beginning June 27, 1950, and ending January 31, 1955, or in the  
11       Vietnam conflict at any time during the period beginning February 28, 1961, and ending May 7,  
12       1975, or who actually served in the Grenada or Lebanon conflicts of 1983-1984, or the Persian  
13       Gulf conflict, the Haitian conflict, the Somalian conflict, and the Bosnian conflict, at any time  
14       during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or  
15       undeclared war and who was honorably discharged from the service, or who was discharged  
16       under conditions other than dishonorable, or who, if not discharged, served honorably, or the  
17       property of the unmarried widow or widower of that person, is exempted from taxation to the  
18       amount of one thousand dollars (\$1,000), except in:

- 1                         (i) Burrillville, where the exemption is four thousand dollars (\$4,000);  
2                         (ii) Cumberland, where the town council may, by ordinance, provide for an exemption of  
3                         a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);  
4                         (iii) Cranston, where the exemption shall not exceed three thousand dollars (\$3,000);  
5                         (iv) Jamestown, where the town council may, by ordinance, provide for ~~an exemption for~~  
6                         ~~veterans, and a tax credit for one hundred percent (100%) service related disabled veterans at the~~  
7                         ~~discretion of the council a tax credit or exemption to any veteran of the United States armed~~  
8                         ~~services regardless of their qualified service dates, who was honorably discharged or who was~~  
9                         ~~discharged under conditions other than dishonorable;~~  
10                         (v) Lincoln, where the exemption shall not exceed ten thousand dollars (\$10,000); and  
11                         where the town council may also provide for a real estate tax exemption not exceeding ten  
12                         thousand dollars (\$10,000) for those honorably discharged active duty veterans who served in  
13                         Operation Desert Storm;  
14                         (vi) Newport, where the exemption is four thousand dollars (\$4,000);  
15                         (vii) New Shoreham, where the town council may, by ordinance, provide for an  
16                         exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);  
17                         (viii) North Kingstown, where the exemption is ten thousand dollars (\$10,000);  
18                         (ix) North Providence, where the town council may, by ordinance, provide for an  
19                         exemption of a maximum of five thousand dollars (\$5,000);  
20                         (x) [As amended by P.L. 2015, ch. 168, § 1]. Smithfield, where the exemption is ten  
21                         thousand dollars (\$10,000);  
22                         (x) [As amended by P.L. 2015, ch. 179, § 1]. Smithfield, where the exemption is four  
23                         thousand dollars (\$4,000). Provided, effective July 1, 2016, the Smithfield town council may, by  
24                         ordinance, provide for an exemption of a maximum of ten thousand dollars (\$10,000);  
25                         (xi) Warren, where the exemption shall not exceed five thousand five hundred dollars  
26                         (\$5,500) on motor vehicles, or ten thousand one hundred seventy-five dollars (\$10,175) on real  
27                         property;  
28                         (xii) Westerly, where the town council may, by ordinance, provide an exemption of the  
29                         total value of the veterans' real and personal property to a maximum of forty thousand five  
30                         hundred dollars (\$40,500);  
31                         (xiii) Barrington, where the town council may, by ordinance, provide for an exemption of  
32                         six thousand dollars (\$6,000) for real property;  
33                         (xiv) Exeter, where the exemption is five thousand dollars (\$5,000);  
34                         (xv) Gloucester, where the exemption shall not exceed thirty thousand dollars (\$30,000);

1                         (xvi) West Warwick, where the city council may, by ordinance, provide for an exemption  
2 of up to ten thousand dollars (\$10,000);

3                         (xvii) Warwick, where the city council may, by ordinance, provide for an exemption of a  
4 maximum of four thousand dollars (\$4,000);

5                         (xviii) [As added by P.L 2016, ch. 238, § 1]. Charlestown, where the town council may,  
6 by ordinance, provide for an additional exemption to any veteran of the United States armed  
7 services, regardless of the veteran's qualified service dates, who was honorably discharged, or to  
8 the unmarried widow or widower of that person who is not currently receiving this statutory  
9 exemption;

10                         (xix) [As added by P.L 2016, ch. 268, § 1]. Charlestown, where the town council may, by  
11 ordinance, provide for an additional tax credit to any veteran of the United States armed services,  
12 regardless of the veteran's qualified service dates, who was honorably discharged, or to the  
13 unmarried widow or widower of that person who is not currently receiving this statutory  
14 exemption;

15                         (xx) Narragansett, where the town council may, by ordinance, provide for an exemption  
16 of a maximum of twenty thousand dollars (\$20,000) from the assessed value of real property, or  
17 twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle; and

18                         (xxii) Tiverton, where the town council may provide, by ordinance as may be amended  
19 from time to time, a tax credit of two hundred dollars (\$200) or greater.

20                         (2) The exemption is applied to the property in the municipality where the person resides,  
21 and if there is not sufficient property to exhaust the exemption, the person may claim the balance  
22 in any other city or town where the person may own property; provided, that the exemption is not  
23 allowed in favor of any person who is not a legal resident of the state, or unless the person  
24 entitled to the exemption has presented to the assessors, on or before the last day on which sworn  
25 statements may be filed with the assessors for the year for which exemption is claimed, evidence  
26 that he or she is entitled, which evidence shall stand so long as his or her legal residence remains  
27 unchanged; provided, however, that in the town of South Kingstown, the person entitled to the  
28 exemption shall present to the assessors, at least five (5) days prior to the certification of the tax  
29 roll, evidence that he or she is entitled to the exemption; and, provided, further, that the  
30 exemption provided for in this subdivision to the extent that it applies in any city or town, shall be  
31 applied in full to the total value of the person's real and tangible personal property located in the  
32 city or town; and, provided, that there is an additional exemption from taxation in the amount of  
33 one thousand dollars (\$1,000), except in:

34                         (i) Central Falls, where the city council may, by ordinance, provide for an exemption of a

- 1        maximum of seven thousand five hundred dollars (\$7,500);
- 2                (ii) Cranston, where the exemption shall not exceed three thousand dollars (\$3,000);
- 3                (iii) Cumberland, where the town council may, by ordinance, provide for an exemption of
- 4        a maximum of twenty-two thousand five hundred dollars (\$22,500);
- 5                (iv) Lincoln, where the exemption shall not exceed ten thousand dollars (\$10,000);
- 6                (v) Newport, where the exemption is four thousand dollars (\$4,000);
- 7                (vi) New Shoreham, where the town council may, by ordinance, provide for an
- 8        exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);
- 9                (vii) North Providence, where the town council may, by ordinance, provide for an
- 10      exemption of a maximum of five thousand dollars (\$5,000);
- 11                (viii) Smithfield, where the exemption is four thousand dollars (\$4,000);
- 12                (ix) Warren, where the exemption shall not exceed eleven thousand dollars (\$11,000);
- 13                (x) Barrington, where the town council may, by ordinance, provide for an exemption of
- 14        six thousand dollars (\$6,000) for real property; of the property of every honorably discharged
- 15        veteran of World War I or World War II, Korean or Vietnam, Grenada or Lebanon conflicts, the
- 16        Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict at any
- 17        time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or
- 18        undeclared war who is determined by the Veterans Administration of the United States of
- 19        America to be totally disabled through service-connected disability and who presents to the
- 20        assessors a certificate from the veterans administration that the person is totally disabled, which
- 21        certificate remains effectual so long as the total disability continues; ~~and~~
- 22                (xi) Charlestown, where the town council may, by ordinance, create a tax dollar credit
- 23        reduction to replace the tax assessment exemption, as so stated in all sections herein~~; and~~
- 24                (xii) Jamestown, where the town council may, by ordinance, provide for an exemption to
- 25        any veteran of the United States armed services regardless of their qualified service dates, who
- 26        was honorably discharged or who was discharged under conditions other than dishonorable, or to
- 27        the unmarried widow or widower of that person who is not currently receiving this statutory
- 28        exemption.
- 29                (3) Provided, that:
- 30                (i) Burrillville may exempt real property of the totally disabled persons in the amount of
- 31        six thousand dollars (\$6,000);
- 32                (ii) Cumberland town council may, by ordinance, provide for an exemption of a
- 33        maximum of twenty-two thousand five hundred dollars (\$22,500);
- 34                (iii) Little Compton may, by ordinance, exempt real property of each of the totally

1       disabled persons in the amount of six thousand dollars (\$6,000);

2               (iv) Middletown may exempt the real property of each of the totally disabled persons in

3       the amount of five thousand dollars (\$5,000);

4               (v) New Shoreham town council may, by ordinance, provide for an exemption of a

5       maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

6               (vi) North Providence town council may, by ordinance, provide for an exemption of a

7       maximum of five thousand dollars (\$5,000);

8               (vii) The Tiverton town council may, by ordinance which may be amended from time to

9       time, provide for a four-hundred-dollar (\$400) tax credit or greater on the real property of each of

10      the totally disabled persons;

11               (viii) West Warwick town council may exempt the real property of each of the totally

12      disabled persons in an amount of two hundred dollars (\$200); ~~and~~

13               (ix) Westerly town council may, by ordinance, provide for an exemption on the total

14      value of real and personal property to a maximum of forty-six thousand five hundred dollars

15      (\$46,500);~~; and~~

16               (x) Jamestown, where the town council may, by ordinance, provide for an additional tax

17       credit or exemption on real and personal property to any veteran of the United States armed

18       services regardless of their qualified service dates, who is considered one hundred percent (100%)

19       totally disabled through a service connected disability and who was honorably discharged or who

20       was discharged under conditions other than dishonorable, or to the unmarried widow or widower

21       of that person who is not currently receiving this statutory exemption.

22               (4) There is an additional exemption from taxation in the town of:

23       Warren, where its town council may, by ordinance, provide for an exemption not

24      exceeding eight thousand two hundred fifty dollars (\$8,250), of the property of every honorably

25      discharged veteran of World War I or World War II, or Vietnam, Grenada or Lebanon conflicts,

26      the Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict, at

27      any time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict

28      or undeclared war who is determined by the Veterans' Administration of the United States of

29      America to be partially disabled through a service-connected disability and who presents to the

30      assessors a certificate that he or she is partially disabled, which certificate remains effectual so

31      long as the partial disability continues. Provided, however, that the Barrington town council may

32      exempt real property of each of the above named persons in the amount of three thousand dollars

33      (\$3,000); Warwick city council may, by ordinance, exempt real property of each of the above-

34      named persons and to any person who served in any capacity in the military or naval service

1 during the period of time of the Persian Gulf conflict, whether or not the person served in the  
2 geographical location of the conflict, in the amount of four thousand dollars (\$4,000).

3 (5) Lincoln . There is an additional exemption from taxation in the town of Lincoln for  
4 the property of each person who actually served in the military or naval service of the United  
5 States in the Persian Gulf conflict and who was honorably discharged from the service, or who  
6 was discharged under conditions other than dishonorable, or who, if not discharged, served  
7 honorably, or of the unmarried widow or widower of that person. The exemption shall be  
8 determined by the town council in an amount not to exceed ten thousand dollars (\$10,000).

9 (b) In addition to the exemption provided in subsection (a) of this section, there is a ten-  
10 thousand dollar (\$10,000) exemption from local taxation on real property for any veteran and the  
11 unmarried widow or widower of a deceased veteran of the military or naval service of the United  
12 States who is determined, under applicable federal law by the Veterans Administration of the  
13 United States, to be totally disabled through service-connected disability and who, by reason of  
14 the disability, has received assistance in acquiring "specially adopted housing" under laws  
15 administered by the veterans' administration; provided, that the real estate is occupied as his or  
16 her domicile by the person; and, provided, that if the property is designed for occupancy by more  
17 than one family, then only that value of so much of the house as is occupied by the person as his  
18 or her domicile is exempted; and, provided, that satisfactory evidence of receipt of the assistance  
19 is furnished to the assessors except in:

20 (1) Cranston, where the exemption shall not exceed thirty thousand dollars (\$30,000);

21 (2) Cumberland, where the town council may provide for an exemption not to exceed  
22 seven thousand five hundred dollars (\$7,500);

23 (3) Newport, where the exemption is ten thousand dollars (\$10,000) or ten percent (10%)  
24 of assessed valuation, whichever is greater;

25 (4) New Shoreham, where the town council may, by ordinance, provide for an exemption  
26 of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

27 (5) North Providence, where the town council may, by ordinance, provide for an  
28 exemption not to exceed twelve thousand five hundred dollars (\$12,500);

29 (6) Westerly, where the town council may, by ordinance, provide for an exemption of a  
30 maximum of forty thousand five hundred dollars (\$40,500);

31 (7) Lincoln, where the town council may, by ordinance, provide for an exemption of a  
32 maximum of fifteen thousand dollars (\$15,000);

33 (8) Narragansett, where the town council may, by ordinance, provide for an exemption of  
34 a maximum of fifty thousand dollars (\$50,000); **and**

1               (9) Tiverton, where the town council may, by ordinance, provide for a tax credit of two  
2 hundred dollars (\$200) or greater, as may be amended from time to time; ; and

3               (10) Jamestown, where the town council may, by ordinance, provide for a tax credit.

4               (c) In addition to the previously provided exemptions, any veteran of the military or  
5 naval service of the United States who is determined, under applicable federal law by the  
6 Veterans' Administration of the United States to be totally disabled through service-connected  
7 disability may, by ordinance, passed in the city or town where the veteran's property is assessed,  
8 receive a ten thousand dollar (\$10,000) exemption from local taxation on his or her property  
9 whether real or personal and if the veteran owns real property may be exempt from taxation by  
10 any fire and/or lighting district; provided, that in the town of: North Kingstown, where the  
11 amount of the exemption shall be eleven thousand dollars (\$11,000) commencing with the  
12 December 31, 2002, assessment; and for the town of Westerly, where the amount of the  
13 exemption shall be thirty-nine thousand dollars (\$39,000) commencing with the December 31,  
14 2005, assessment; and in the town of Cumberland, where the amount of the exemption shall not  
15 exceed forty-seven thousand five hundred forty-four dollars (\$47,544); and the town of  
16 Narragansett, where the amount of the exemption shall not exceed twenty thousand dollars  
17 (\$20,000) from the assessed value of real property or twelve thousand dollars (\$12,000) from the  
18 assessed value of a motor vehicle; and in the city of Cranston, commencing with the December  
19 31, 2016, assessment, where the exemption will not exceed two hundred fifty thousand dollars  
20 (\$250,000) and be extended to the unmarried widow or widower of such veteran, and in the town  
21 of Tiverton, where, by ordinance, a tax credit of two hundred dollars (\$200) or greater shall be  
22 applied to the qualified veteran's property assessment tax bill.

23               (d) In determining whether or not a person is the widow or widower of a veteran for the  
24 purposes of this section, the remarriage of the widow or widower shall not bar the furnishing of  
25 the benefits of the section if the remarriage is void, has been terminated by death, or has been  
26 annulled or dissolved by a court of competent jurisdiction.

27               (e) In addition to the previously provided exemptions, there may by ordinance passed in  
28 the city or town where the person's property is assessed, be an additional fifteen thousand dollars  
29 (\$15,000) exemption from local taxation on real and personal property for any veteran of military  
30 or naval service of the United States or the unmarried widow or widower of person who has been  
31 or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of  
32 the United States, except in:

33               (1) Westerly, where the town council may, by ordinance, provide for an exemption of a  
34 maximum of sixty-eight thousand dollars (\$68,000);

1               (2) Cumberland, where the town council may by ordinance provide for an exemption of a  
2 maximum of forty-seven thousand five hundred forty-four dollars (\$47,544);

3               (3) Narragansett, where the town council may, by ordinance, provide for an exemption of  
4 a maximum of forty thousand dollars (\$40,000); ~~and~~

5               (4) Tiverton, where the town council may, by ordinance, provide for a tax credit of six  
6 hundred dollars (\$600) or greater;~~s~~; ~~and~~

7               (5) Jamestown, where the town council may, by ordinance, provide for an exemption  
8 greater than fifteen thousand dollars (\$15,000) of value or a tax credit that would offer an  
9 equivalent relief or benefit.

10              (f) Cities and towns granting exemptions under this section shall use the eligibility dates  
11 specified in this section.

12              (g) The several cities and towns not previously authorized to provide an exemption for  
13 those veterans who actually served in the Persian Gulf conflict may provide that exemption in the  
14 amount authorized in this section for veterans of other recognized conflicts.

15              (h) Bristol, where the town council of Bristol may, by ordinance, provide for an  
16 exemption for any veteran and the unmarried widow or widower of a deceased veteran of military  
17 or naval service of the United States who is determined, under applicable federal law by the  
18 Veterans' Administration of the United States to be partially disabled through service-connected  
19 disability.

20              (i) In addition to the previously provided exemption, any veteran who is discharged from  
21 the military or naval service of the United States under conditions other than dishonorable, or an  
22 officer who is honorably separated from military or naval service, who is determined, under  
23 applicable federal law by the Veterans Administration of the United States to be totally and  
24 permanently disabled through a service-connected disability, who owns a specially adapted  
25 homestead that has been acquired or modified with the assistance of a special adaptive housing  
26 grant from the Veteran's Administration and that meets Veteran's Administration and Americans  
27 with disability act guidelines from adaptive housing or that has been acquired or modified using  
28 proceeds from the sale of any previous homestead that was acquired with the assistance of a  
29 special adaptive housing grant from the veteran's administration, the person or the person's  
30 surviving spouse is exempt from all taxation on the homestead. Provided, that in the town of  
31 Westerly where the amount of the above referenced exemption shall be forty-six thousand five  
32 hundred dollars (\$46,500).

33              (j) The town of Coventry may provide, by ordinance, a one-thousand-dollar (\$1,000)  
34 exemption for any person who is an active member of the armed forces of the United States.

1                   (k) The town of Scituate may provide, by ordinance, in lieu of a tax exemption that grants  
2 to all disabled veterans with a one hundred percent (100%) service-connected disability, a tax  
3 credit in an amount to be determined from time to time by the town council.

4                   SECTION 2. This act shall take effect upon passage.

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LC002205

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION - VETERANS'  
EXEMPTIONS

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- 1        This act would grant the town council of the town of Jamestown the authority to provide
- 2        for an exemption or a tax credit on real or personal property for any veteran of the United States
- 3        armed services, regardless of their qualified service dates, who was honorably discharged from
- 4        the service, or who was discharged under conditions other than dishonorable, or the property of
- 5        the unmarried widow or widower of that person who is not currently receiving this statutory
- 6        exemption; offer an additional tax credit or exemption for one hundred percent (100%) service-
- 7        related disabled veterans; offer an additional tax credit for specially adapted housing for a veteran
- 8        who is totally disabled; and a tax credit or exemption on real or personal property for a veteran
- 9        who has been classified or determined to be a prisoner of war by the veterans' administration.

10        This act would take effect upon passage.

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